

## THE INTERNATIONAL CONFERENCE

St. Andrews—August 13 to 20

Arrangements are now well advanced. The detailed programme will be sent in printed form along with other documentation to enrolled members in good time for it to be studied beforehand.

The largest "delegations" are those from the United States of America and Great Britain, and among the other countries from which members are coming are Canada, Australia, South Africa, Denmark, Norway, Sweden, France, Germany, Spain, Holland, Hong Kong and Pakistan. The bulk of these members will arrive on Saturday evening, August 13. Sunday morning and afternoon will be free for making mutual acquaintance and exploring the town and surroundings. In the evening a preliminary meeting will be held with discourse on the Ethical Aspects of the Henry George Social Philosophy.

Monday morning: Civic welcome by the Provost of St. Andrews, David Fraser. Formal opening of the Conference. Address from the Chair by Mr. J. Rupert Mason the (retiring) President of the International Union. Sundry Conference business having been dealt with, appointment of committees, etc., address by Justice F. A. W. Lucas, Q.C., taking as his title "Towards Real Peace."

Monday afternoon and evening and each day, Tuesday, Wednesday and Friday, the various submitted papers will be discussed. They include among others, "The Tenure, Taxation and Rating of Land in Scotland," by Bailie John Peter, J.P., M.A., F.E.I.S.; "Land Valuation and Land-Value Taxation in Denmark," by K. J. Kristensen, Chief of the Danish Central Valuation Board; "New Light on Richard Cobden and the Land Question," by V. G. Saldji; "Reconstruction and Recovery in West Germany," by Dr. Martin Pfannschmidt; "The Wage Question To-day," by V. H. Blundell; "Does Taxation Matter? Popular Attitudes in France," by Max Toubeau. General Review of Practical Progress in Various Countries, including Reports from the Henry George Schools, by several contributors.

Thursday will be a special day.

*In the Morning:* Business meeting of the members of the International Union; secretarial and financial reports; constitutional matters including election of officers; re-affirmation of principle and policy, and other relevant business.

*The Whole Afternoon:* Conference on the Rating of Land Values, convened jointly by the United Committee and the Scottish Land-Value Taxation League with representatives appointed by Scottish Local Authorities. Civic welcome by the Provost of St. Andrews. Chairman: Bailie John Peter; Speakers: Justice F. A. W. Lucas and A. W. Madsen. This will be on similar lines to the representative municipal Rating Conference held in London last January. Visitors will, of course, include the members of the International Conference.

*In the Evening:* Municipal Reception and Entertainment given by the Provost and the Town Council of St. Andrews, their guests being the members of both the International and the Rating Conference.

One afternoon will be left free for recreation and for such excursions as will be arranged.

Those of our readers who have not yet intimated their intention to join the Conference are urged to do so without delay. Accommodation is still available at the University Residence Halls, where the terms are very moderate.

Enrolment as members of the Conference involves membership of the Union itself (minimum annual subscription,



**JUSTICE F. A. W. LUCAS, Q.C.**  
President-Nominate of the International Union

At each International Conference one session is devoted to the general meeting of members of the International Union at which, along with other business, the officers are elected for the ensuing period. That meeting therefore takes place during the course of the Conference week at St. Andrews, August 13 to 20. To the post of President, and pursuant to the customary rotation, the Executive of the Union has nominated Justice F. A. W. Lucas, Q.C., for election, in succession to Mr. J. Rupert Mason who has held the post for the past six years, earning by his custodianship and service the unbounded gratitude of all his colleagues. Mr. Mason had succeeded in his turn Mr. E. J. Craigie, of South Australia, and the previous Presidents of the Union were the late Bue Björner, of Denmark, and the late Charles O'Connor Hennessy, of the U.S.A.

Justice Lucas has a distinguished place in the public life of South Africa. Amongst the adherents of the land values and free trade cause he has a special title to respect and renown for what he has striven and achieved. It is due largely to his incentive, perseverance and guidance that the Transvaal enjoys its considerable measure of land-value rating. Having joined the South African Labour Party, which had pledged itself to that policy, he was elected to the Johannesburg City Council in 1910 and to the Transvaal Provincial Council in 1914, where he was chosen as Leader. He drafted and piloted the legislation for the rating of land values which was enacted in 1916. The work he has done as member of various Government Commissions—such as on Native Land Tenure, Transvaal Small Holdings and Trans-

10s.) and the payment of the Conference Fee of £1, towards meeting its expenses. Those readers who are unable to be present are earnestly invited nevertheless to enroll, on the terms as above stated, incidentally receiving the Conference documentation and adding their name to the representative list of its supporters.

vaal Leasehold Townships—has shown his far-seeing statesmanship. Among other measures credited to his initiative are those relating to free education, equal rights for women and an improvement in the status of hospital nurses.

Born in Pietermaritzburg, Natal, Justice Lucas was educated at South African College (now the University), Cape Town, and at Worcester College, Oxford, where he took the degree of B.A. (Honours) Law. Appointed King's Counsel in 1924 he was for ten years (1925-1935) Chairman of the South African Wage Board; from 1940-48, Chairman of the Johannesburg Bar Council; and from 1946—1951, he served as Judge of the Supreme Court of South Africa. Since 1953 he has been Justice of Appeal for High Commission Territories.

When he resumed his law practice in 1935 he turned again his energies to the betterment of social and economic conditions, gaining a wide audience for his views. One vehicle was the South African journal *The Free People* which (with Mather Smith) he maintained for a number of years; his letters and articles to the press, both at home and abroad, have been many, and he is author of the book *South Africa as She Might Be*, published in 1946.

After the Conference in St. Andrews, Justice Lucas is travelling to the United States there to undertake a lecture tour (arranged by the Robert Schalkenbach Foundation of New York) addressing universities and colleges and other institutions in a number of centres.

## Local Taxation in Denmark

### PROVINCIAL TOWNS TO INCREASE LAND-VALUE RATES

By Act passed on May 17, 1955, and beginning with the financial year 1956/57, the provincial towns will increase by 6 per thousand (1.44d. per £) the rates they levy on the capital value of land apart from improvements—subject, however to that increase not exceeding the difference between 12 per thousand and the rate they had been levying heretofore. If that difference is less than 6 per thousand, then the rate is to be increased only by the amount of the difference.

This Act applying to the provincial towns follows the Act of December 22, 1954, applying to Copenhagen and Frederiksberg which extended the powers of those cities to increase their land-value rates, and without any "ceiling" as is the case with the provincial towns.

It is to be observed that, under the over-ruling laws, the rating of land values is tied together with the rating of buildings and improvements. A given part of the value of buildings and improvements is exempted from assessment and the "buildings" rate is three-quarters of the rate that is levied on land values, excepting in the counties where it is three-fifths. It will be seen therefore that the said increase of the land-value rate by 6 per thousand in the provincial towns necessarily involves the increase of the "buildings" rate by 4½ per thousand.

At present, grouping together all the provincial towns, the average rates are: on land values 6.14 per thousand (1.47d. per £) and on buildings and improvements 4.60 per thousand (1.10d. per £). When the new Act takes effect, the overall position will be a land-value rate of 12 per thousand (2.44d. per £) and a buildings rate of 9 per thousand, equivalent to 2.16d. per £.

There are four categories of local authorities in Denmark with specific provisions as to local taxation applying to each. They are (1) the cities of Copenhagen and Frederiksberg; (2) the provincial towns; (3) the rural parishes and (4) the counties. How the land-value rating system operates in each was described in detail in an article appearing in our previous issue.

## Ratepayers' Associations Chided

### "MUNICIPAL JOURNAL" POINTS TO DENMARK

Dissatisfaction with present rating and assessment practices which were denounced as "unfair and outdated" prompted the National Union of Ratepayers' Associations last May to appoint a committee to investigate possible alternatives. Its study completed, the committee has submitted a report to the Minister of Housing and Local Government. While admitting that present rating practice has "certain undeniable disadvantages," it has recommended that with suitable adjustments the system should be accepted as the most effective local taxation basis for the time being. This recommendation was deplored by the influential *Municipal Journal*, May 20, in a leading article from which we quote:—

"To continue to accept the present basis 'for the time being' is surely to accept it for perpetuity; if this knowledgeable body is unable to put forward definite proposals for reform it is unlikely that anyone else can. Indeed, reform of the present rating system now seems as remote as the introduction of the metric system into Britain.

"The committee's blinkered approach is exemplified by its remarks on the rating of site values. Its view is that 'far too much reliance has been placed on the theory of its successful operation in a highly-developed, thickly-populated island without any sound reasoning based on practical tests.'

"But if the committee found itself bereft of practical examples at home it could surely have looked abroad? Denmark, where the rating of site values is working well, is a case in point. Instead, one searches the report in vain for a detailed analysis of the system as applied overseas. In the absence of anything else, would not an account of foreign experience have proved at least a useful adjunct to consideration of an effective, long-term system for this country?

"There exists an even stronger reason for reconsidering the case for the rating of site values. The majority report of the Simes Committee rejected it as a source of local government revenue largely on the ground that sites were subject to development charge. Now this charge has been abolished should not the position be re-examined?"

## Portsmouth Branch—L.V.T. League

The Portsmouth Branch (Hon. Secretary, Mr. H. R. Lee) sent its own questionnaire to candidates contesting the three parliamentary divisions in that city.

The three Labour candidates were defeated. Each was a protectionist and only one, Mrs. Alma Birk, J.P., who contested Portsmouth West, showed any sympathy towards the rating and taxation of land values. She had always been impressed by the logic of the case that could be presented in its favour, but thought the practical difficulties were immense.

Two of the elected Conservatives replied. Mr. Geoffrey Stevens (Portsmouth, Langstone) was in favour of abolishing the purchase tax by progressive reductions and wrote that if another Conservative Government was formed it would continue to "liberalise trade as far as possible." Brigadier T. H. Clarke (Portsmouth West) had not time in the middle of an election campaign "to consider these problems which are of little or no interest to the constituents of Portsmouth West." But he had no "dispute" with the proposal that there should be repealed as early as possible "import duties and other restrictive measures, such as quotas, etc., which obstruct the free passage of goods between nations."

*Are there too many people in the world?* This provocative question formed the title of an address given by Mr. H. R. Lee to the Cosham Brotherhood, May 22.